The main focus of attention for this paper is the types of marketing plans that are developed and used by companies in CEE. The analysis set out to identify what elements were included in marketing plans, where they were formulated, and to identify any different approaches to marketing planning evident in the sample. A total of 16 components of marketing plans were identified from the marketing planning literature (see, for example, Greenley, Cravens, Doyle) and refined through the preliminary interviews conducted with 106 senior managers across the three countries.

Conceptually, these components fall into four major types: Prior analysis, Setting of goals and targets, Planning the marketing mix, Management and control.

First, analysis of the marketing environment and the company's own capabilities. Second, the setting of goals and targets. Third, the planning of the functional aspects of marketing. Finally, management and control of the marketing effort.

Prior Analysis. The most commonly reported elements of marketing plans across the entire sample were analyses of the marketing environment facing the company (31%), resulting in a summary of market opportunities and threats (35%). A relatively high proportion of respondents also reported conducting analyses of the company's own strengths and weaknesses (30%). For many companies, marketing planning stops at this analytical level. The implications of the analysis are not developed into more specific marketing plans.

Setting of Coals and Targets. A second level of marketing planning is concerned with the setting of targets and goals. These typically fall into three main types. First, sales targets (set by 30% of respondent companies); second, profit and other financial targets (26% of companies); and finally, market share targets (rarer, only set by 20% of companies).

Planning the Marketing Mix. A third planning level concerns the development of overall marketing strategy and the planning of the various functional
components of marketing. The extent of planning of overall marketing strategy was particularly low at only one in seven (15%) companies. Planning of the elements of the marketing mix varied around one in five companies for each element. Advertising and promotions planning was reported by 23% of companies, sales and sales management planning and new product development by planning by 21%, pricing and distribution planning by 19%, and planning for existing products by 17%.

Management and Control. Very few companies, only 8% across the full sample, reported planning the management of marketing effort. This reflects the relatively low incidence of separate marketing departments found across the sample of companies. There is, however, greater planning of budgetary issues (25%) and monitoring of how well objectives are being achieved.